



## Legislation Details (With Text)

**File #:** 2021-3276    **Version:** 1    **Name:**  
**Type:** Resolution    **Status:** Action  
**File created:** 10/20/2021    **In control:** Board of Commissioners  
**On agenda:** 12/21/2021    **Final action:**  
**Title:** Commission District(s): All Districts  
Resolution of the Governing Authority of DeKalb County Requesting the General Assembly Consider Revisions to O.C.G.A. Section 48-48-3(100)(C) to Extend the Sales Tax Exemption For Non-Profits For Certain Purposes

**Indexes:**

**Attachments:** 1. Substitute 2021 12.21 Item 2021-3276

Date	Ver.	Action By	Action	Result
12/21/2021	1	Board of Commissioners	approved substitute	Pass
12/15/2021	1	OPS-County Operations Committee	recommended for approval.	Pass
12/14/2021	1	Board of Commissioners	deferred to the next meeting	Pass
11/16/2021	1	Board of Commissioners		
11/16/2021	1	Board of Commissioners		
11/16/2021	1	Board of Commissioners		
11/10/2021	1	OPS-County Operations Committee	recommended for approval.	Pass

### Substitute

**Public Hearing:** YES  NO     **Department:** Board of Commissioners

**SUBJECT:**

**Commission District(s):** All Districts

Resolution of the Governing Authority of DeKalb County Requesting the General Assembly Consider Revisions to O.C.G.A. Section 48-48-3(100)(C) to Extend the Sales Tax Exemption For Non-Profits For Certain Purposes

**Information Contact:** John W. Manson IV

**Phone Number:** 404 371 6207

**PURPOSE:**

To consider extending an existing exemption on the collection of sales tax in Georgia on tickets to certain fine art performances or exhibits held in a venue owned and operated by a 501(c)(3) tax exempt organization beyond its current expiration of December 31, 2022;

**NEED/IMPACT:**

To renew the exemption;

**FISCAL IMPACT:**

None;

**RECOMMENDATION:**

To approve the resolution and authorize the chief executive officer to execute all necessary documents.....